

**Amendments to the Specification**

Please amend Paragraph [3] as follows:

However, as described above the related art DVD receiver has various disadvantages. For example, the PWM-based multi-channel audio signals generate noise, particularly between adjacent signal processing paths. Further, such generated noise can be significant ~~sufficient~~ at a time of a rising edge and a falling edge of data signals to deteriorate sound quality. In addition, the PWM-based multi-channel audio signals have system level gain control identically across channels, so a user cannot independently selectively control gain of an audio signal of a desired channel. Also, a system overload condition signal is a system level control across channels to stop the PWM when system load exceeds a reference value. Accordingly, additional noise can be generated by the PWM apparatus.